

Hastings International and Comparative Law Review

Volume 5
Number 3 *Spring 1982*

Article 1

1-1-1982

Tax Aspects of Foreign Investment--Introduction

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Recommended Citation

Kevin K. Takeuchi, *Tax Aspects of Foreign Investment--Introduction*, 5 HASTINGS INT'L & COMPL. Rev. 473 (1982).
Available at: https://repository.uchastings.edu/hastings_international_comparative_law_review/vol5/iss3/1

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***Symposium:* TAX ASPECTS OF FOREIGN INVESTMENT**

INTRODUCTION

In an increasingly interdependent world, and in light of the desire of business interests to find profitable investments in the United States and elsewhere, the tax consequences of any venture weigh heavily in the mind of the foreign investor. Tax effects can deter an investor from an otherwise profitable enterprise or be the primary catalyst for the investment. Against this background we selected our first symposium topic: "Tax Aspects of Foreign Investment."

The materials that follow are the efforts of specialists in international taxation. It is our hope that these materials will serve as a useful research tool in unraveling the Internal Revenue Code and its Regulations in their application to various aspects of inbound and outbound investment. Moreover, we hope that the materials will provide the non-expert with insight into this area of taxation law.

The Hastings International and Comparative Law Review is committed to fostering and promoting interest in the field of transnational law. With this symposium and those to follow, we will continue to meet this goal and to serve the academic and legal communities as a reputable source of information in this specialized area of law.

A debt of gratitude is owed to the contributors for their time and valuable materials. The efforts of Professor William T. Hutton of Hastings and Michael W. Berwind, Esq., must also be acknowledged for making the program a success. Special thanks are in order to Robert B. Anderson and Brendan P. Brady for organizing the event and to Robert M. Stone and Michael McGowen for their valuable assistance. Finally, the deepest appreciation is owed to the members of the Review and to Administrative Assistant Myrl Northway for their support in this effort.

Kevin K. Takeuchi
Editor-in-Chief
May 1982

